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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Honorable Commissioner of Patents & Trademarks, P.O. Box 1450, Alexandria, VA 22313-1450 on April 20, 2006.

Jerry Cohen Reg. No. 20,522

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IN THE UNITED STATES PATENT AND TRADEMARK RECEIVING OFFICE

Applicant:

Michael A.V. Ward

Exam: A. Hyder Art Unit: 3747

Serial No.:

10/511,517

Filed:

June 8, 2005

For:

IMPROVED TWO-VALVE HIGH SQUISH FLOW I.C. ENGINE

BURNS & LEVINSON, LLP

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Mail Stop Responses Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE A

Sir:

Applicant responds to the non-final action mailed December 23, 2005, (note the enclosed Request for Extension of Time Within First Month). Please amend claims 1-5, 9 and 20 and add new claims 21-23 as shown below.

Amended claims appear beginning on page 2, the required Abstract of the Disclosure appears at page 7 and Remarks begin on page 8.